



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 990 and Schedules

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 990, Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation), and schedules.

DATES: Written comments should be received on or before [INSERT DATE 7 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER NOTICE] to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to Allan

Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Return of Organization Exempt From Income Tax

OMB Number: 1545-0047.

Form Number: 990, and Schedules.

Abstract: Form 990 is needed to determine that Code section 501(a) tax-exempt organizations fulfill the operating conditions of their tax exemption. Schedule H is directly related to the Affordable Care Act and has changed significantly since this

collection was previously approved by OMB. Section 9007 of the Patient Protection and Affordable Care Act (Affordable Care Act), Pub. L. No. 111-148, 124 Stat. 119 (March 23, 2010), included new requirements for tax-exempt hospital organizations and their hospital facilities, including information return reporting requirements. To gather information on hospital organizations' compliance with these requirements and on related policies and practices, the IRS revised the Form 990, Schedule H for tax year 2010 to add a new Part V.B. To give the hospital community more time to familiarize itself with the types of information the IRS is requesting, the IRS made Part V.B optional for tax year 2010. See Announcement 2011-37, 2011-27 I.R.B. 37. Beginning in tax year 2011, Part V.B is no longer optional, with the exception of lines 1 through 7, regarding community health needs assessments (CHNAs), as the CHNA requirements of the Affordable Care Act are only effective for tax years beginning after March 23, 2012. Accordingly, hospital organizations that are required to file the 2011 Form 990 are required to complete all parts and sections of the 2011 Schedule H, including Part V.B, except lines 1 through 7 of Part V.B.

Current Actions: Schedule H (Form 990) has been revised.

Type of Review: Revision of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 403,068.

Estimated Time per Respondent: 63 hrs., 56 min.

Estimated Total Annual Burden Hours: 25,766,156.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will

become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 4, 2012.

Robert Dahl,
Treasury Reports Clearance Officer.

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